WHAT IS CLAIMED IS:

1. A panel piece comprised of a front side, a rear side, a pair of opposing side faces and a pair of opposing edge faces for interlockingly engaging the edge faces of a like panel;

one edge face being formed as an elongate projection and,

the second edge face being formed as an elongate recess for receiving said projection;

said recess being of greater depth than the length of said projection, such that when the panel is joined to a like panel, the assembled pair combine to afford a demarcation line in the form of an elongate space which extends inwardly from the respective ends of each opposing side face.

2. A panel assembly comprised of a plurality of like panel pieces joined to one another in matching engagement and secured to a support structure, each piece consisting essentially of a front side, a rear side, a pair of opposing side faces and a pair of opposing edge faces for interlockingly engaging the edge faces of a like panel;

one edge face being formed as an elongate projection and,

the second edge face being formed as an elongate recess for receiving said projection;

said recess being of greater depth than the length of said projection, such that when the panel is joined to a like panel, the assembled pair combine to afford a demarcation line in the form of an elongate space which extends

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~~inwardly from the respective~~ ends of each opposing side face.

✓ 1026 Dail

3. The panel assembly of Claim 2 wherein the support structure is a studded frame.

✓ 103 obvious to place anywhere -sound absorbing

4. The panel assembly of Claim 2 wherein the support structure is the wall of an elevator.

✓ 103 functional equivalents

5. The panel assembly of Claim 2 wherein the panel pieces are secured to the support structure by adhesive means.

6. The panel assembly of Claim 2 wherein the panel pieces are secured to the structure by screw means.

7. The panel assembly of Claim 6 wherein the panel pieces are secured to the support structure via screws which are insertably threaded into screw holes in the rear leg of said panel piece.

✓ 102 inherent whatever piece is on the end can be the top piece

8. The panel assembly of Claim 2 wherein the assembled paneling includes a top panel piece.

✓ 102 top piece has groove, it's like all other panel pieces w/ tongue and groove

9. The paneling assembly of Claim 8 wherein a top panel piece contains a groove for receiving a molding piece equipped with a tongue, said

tongue being insertable into the groove of said top panel piece.

10. The panel assembly of Claim 2 wherein the assembled panel pieces contain an indented decorative shadow line.

11. The panel assembly of Claim 2 wherein a bottom panel piece contains a groove for receiving a molding piece equipped with a tongue, said tongue being insertable into the groove of said bottom panel piece.

12. A panel piece comprised of a front side, a rear side and a pair of opposing edge faces for interlockingly engaging the edge faces of a like panel;

one edge face being formed as a tongue; and

the second edge face being formed as a groove comprised of a rear leg, a front leg and a base member, said rear leg being greater in length than said front leg;

said tongue being insertable within said groove, the depth of which is greater than the length of said tongue, so that in their assembled mode a space is formed between the tongue end and the base of the groove.

13. A panel assembly comprised of a plurality of like-panel pieces joined to one another in matching engagement and secured to a support structure, each panel piece consisting essentially of a front side, a rear side and a pair of opposing edge faces for interlockingly engaging the edge faces of a

like panel;

one edge face being formed as a tongue; and

the second edge face being formed as a groove comprised of a rear leg, a front leg and a base member, said rear leg being greater in length than said front leg;

said tongue being insertable within said groove, the depth of which is greater than the length of said tongue, so that in their assembled mode a space is formed between the tongue end and the base of the groove.

14. The panel assembly of Claim 13 wherein the support structure is a studded frame.

15. The panel assembly of Claim 13 wherein the support structure is the wall of an elevator.

16. The panel assembly of Claim 13 wherein the panel pieces are secured to the support structure by screw means.

17. A panel piece for constructing a paneled assembly made up of any number of such pieces disposed atop one another, said panel piece comprising:

a front side and a rear side,

two opposing edge faces, one edge face being formed with a beveled

recess which extends from one side of the panel piece to the other, said recess being defined by a projecting first flange whose outer wall is coextensive with the rear side of said panel piece,

a second edge face, also with a beveled recess which is matching of the beveled recess formed in the first edge face, said recess being defined by a projecting flange the length of which is greater than that of the first flange, such that the joining of two like panel pieces results in an elongate space which demarcates one piece from another.

18. A panel assembly comprised of a plurality of like panel pieces joined to one another in matching engagement and secured to a support structure, each panel piece comprising:

a front side and a rear side,

two opposing edge faces, one edge face being formed with a beveled recess which extends from one side of the panel piece to the other, said recess being defined by a projecting first flange whose outer wall is coextensive with the rear side of said panel piece,

a second edge face, also with a beveled recess which is matching of the beveled recess formed in the first edge face, said recess being defined by a projecting flange, the length of which is greater than that of the first flange, such that the joining of two like panel pieces affords an elongate space which demarcates one piece from another.

19. The panel assembly of Claim 18 wherein the support structure is a studded frame.

20. The panel assembly of Claim 18 wherein the support structure is the wall of an elevator.

21. The panel assembly of Claim 18 wherein the panel pieces are secured to the support structure by screw means.

22. The method for creating a panel assembly which comprises:

(1) securing to a support structure a panel piece comprised of a front side, a rear side, a pair of opposing side faces and a pair of opposing edge faces for interlockingly engaging the edge faces of a like panel;

(2) interlockingly engaging at least one like-configured panel piece to a second panel piece; and

(3) forming *in situ* in the assembled panel pair a demarcation line in the form of an elongate space which extends inwardly from the respective ends of each opposing side face.

23. The method of Claim 22 wherein said panel pieces are secured to the wall of an elevator.

24. The method of Claim 22 wherein the panel pieces are secured to a wall by screw means.

✓ 103 **25.** The method of Claim 22 wherein the panel pieces are secured to
Dail 20 a studded frame.